*Motion put and carried*

## The Cochin Census Bill *

**Mr. K. P. Kannan Nayar** *(Secretary to Government):* Sir, I move that the Cochin Census Bill be taken up and finally passed.

**Mr. C. A. Kunjunni Raja** *(Advocate-General):* I second it.

*Motion put and carried*

## The Cochin Fisheries Act (Amendment) Bill

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Sir, I move that the Cochin Fisheries Act (Amendment) Bill be read in Council.

**Mr. C. A. Kunjunni Raja** *(Advocate-General):* I second it.

*Motion put and carried*

**Secretary to the Council:** The title of the Bill is the Cochin Fisheries Act (Amendment) Bill.

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* I request that the President may be pleased to suspend S. O. 32 so that Cochin Fisheries Act (Amendment) Bill may be taken into consideration at once.

**Mr. President:** Yes. The Standing Order is suspended.

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Sir, I move that the Cochin Fisheries Act (Amendment) Bill be now taken up for consideration.

**Mr. K. P. Kannan Nayar** *(Secretary to Government):* I second the motion.

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Sir, the objects of the Bill have been very clearly stated in the Statement of Objects and Reasons. Under section 2 of the Cochin Fisheries Act, licenses are to be granted for carrying on prawn fishing only in the case of wet lands where such fishing is carried on. But prawn fishing on a large scale is now successfully carried on in lands registered as *parambas* and assessed as such. It was an omission to include dry lands expressly at the time when a Bill to tax prawn fishing was passed by the Council. Further, there is no principle why *parambas* should be excluded from taxation when *nilams* are taxed. For the sake of uniformity and consistency, the Amendment Bill is now brought forward.

മിസ്റ്റർ ബി. എം. പീറർ: ഈ പറമ്പിൽനിന്നു് മത്സ്യം പിടിക്കുന്നുണ്ടെന്നു് പറഞ്ഞു. അതിനു് പറമ്പിന്റെ കരംതന്നെയാ പിരിക്കുന്നതു്; അതോ നിലത്തിന്റെ കരമൊ പിരിക്കുന്നതു്?

*Appendix II

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**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Land-tax is a separate thing. This is only a license fee for carrying on fishing in these lands, apart from ordinary taxation. That is so, even in the case of wet lands. There also we levy this tax over and above the ordinary land tax.

**Mr. M. K. Devassy** *(Adur):* May I know, to which area this Bill will apply?

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Mainly littoral tracts.

**Mr. M. K. Devassy** *(Adur):* May I know whether the lands to which this Bill will apply are now cocoanut plantations or lands which are lying fallow?

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Most of them are not now used as cocoanut plantations, but in some of them there are a few cocoanut trees.

**Mr. M. K. Devassy** *(Adur):* If there are no cocoanut trees there, may I know how those lands happened to be assessed as *parambas*? Most of them are now lying fallow.

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* At the time of the settlement, they were cocoanut plantations and assessed as *parambas*. The mere fact that a few trees fell down does not necessarily make them liable to be assessed as wastes.

മിസ്റ്റർ ടി. കെ. നായർ: പറമ്പിൽ എങ്ങിനെ വെള്ളമുണ്ടാകും?

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* *Parambas* in the coastal tracts are also subject to ebb and flow.

**Mr. M. K. Devassy** *(Adur):* But are they not lying fallow?

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Not all of them. In some, there are cocoanut trees standing in the *varambas*.

**Mr. M. K. Devassy** *(Adur):* Leaving apart one or two cases where there may be a few trees standing, is it not a fact that most of this area is lying fallow and are fields for this purpose?

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* When you say lands lie fallow and are used for prawn fishing, your view-point stands self-contradicted.

**Mr. M. K. Devassy** *(Adur):* They are lands lying fallow. By some mistake they happened to be assessed as *parambas*. No cocoanut trees are there. If there are cocoanut trees, then saltish water will not be admitted there and no fishing will take place. As there are no cocoanut trees though they are assessed as *parambas*, the only alternative is to let in water there and use them as fishing

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fields. If you levy this tax also on them, then it will be a double taxation on them.

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* If the lands were originally lying fallow, then they would have been assessed only as fallow lands. When these lands are used as fishing fields, then tax should be levied for fishing. This is what is being done in the case of other wet lands.

**Mr. M. K. Devassy** *(Adur):* But most of these lands are lying fallow. If there is income from cocoanut trees and at the same time the lands are used for prawn fishing, then I could have understood this taxation.

**Mr. K. Kochukunhan Kaimal** *(Vadakkancheri):* Are there not some lands which were assessed as *parambas* and which have ceased to be as such for no fault of their owners? Some of the planted *parambas* have been washed away and they have now ceased to be *parambas,* but they are still assessed and taxed.

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Mr. President Sir, I can recognise the force of the argument which is now advanced. There can be possibly only two kinds of *parambas.* 1. Waste lands and 2. other *parambas.* In the case of waste lands which were waste lands at the time of the settlement, there can be no hardship, because in their case tax is not levied on the same basis as in the case of other plantations. Some of the lands were plantations at the time of settlement and so they were registered as *parambas* then. If the hon'ble member now comes forward and say that those lands are washed off by sea, and now they are mere fields, that may be a case for remission of land tax.

**Mr. M. K. Devassy** *(Adur):* Is it not a fact that in such cases whenever applications were put in for remission, those applications were rejected?

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Applications are rejected only on satisfactory grounds. No applications were rejected for unsatisfactory reasons.

**Mr. C. R. Iyyunni** *(Trichur-South):* Are there cases where such applications were rejected?

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Speaking from memory, I know of one or two cases where for insufficient reasons, applications were rejected.

If out of 100 trees, one or two trees disappear, that is no reason for a remission. If a major portion of trees disappear, then there may be a case for remission.

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**Mr. President:** Hon'ble members cannot carry on a discussion in this manner. I showed some latitude for the purpose of eliciting some information. Now you can speak on the Bill.

**Mr. C. V. Iyyu** *(Kunnamkulam):* On a point of information Sir, May I know, whether the Travancore Government or the Madras Government levy tax on prawn fishing in such lands? If there is income from this prawn fishing, do not the Government levy income-tax?

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* I do not think this question arises here.

**Mr. P. K. Madhava Menon** *(Narakkal):* May I know whether there is any difference in taxation on *parambas* and wet lands in littoral tracts?

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Yes.

**Mr. M. K. Devassy** *(Adur):* Sir, I oppose the motion for introduction. I understand that this Bill is meant to apply to certain lands in the Edavanakkad village. It so happened that these lands were once assessed as *parambas.* These lands are now lying fallow. Some of these lands, as referred to by my Hon'ble Friend for Vadakkancheri, happened to be cocoanut plantations, but by erosion of sea or for some other reason for which the owner is not responsible, all the cocoanut trees there have been washed away, and the result is that these lands are now fallow lands. They are now assessed as *parambas* and the same time Government are now going to impose a tax for fishing in these lands. This will amount to double taxation. When these lands are taxed as *parambas* and at the same time not getting the advantages of *parambas,* this tax would really become double taxation. This Bill refers to such a case.

The question now for consideration is whether the Government will be justified in trying to tax them additionally for prawn fishing. I can understand if they are lightly taxed as fields, if they are used for cultivation of paddy. But they are not doing that. Instead of cultivating paddy, they are making use of those lands for prawn fishing and paying to Government tax according to the rates generally levied on *parambas.* If this additional license fee is also levied over and above the tax they are now paying, it is really too hard. The tax they are now paying is far in excess of the amount which Government would have realised, if they were assessed as fields. You are already receiving double the amount without justification. And then to tax them further without any justification is meaningless. I can understand the Diwan Peishkar saying that if there are cases,

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where the trees are washed off by sea, to apply for remission. But the fact has been that several applications have been put and they have all been rejected in spite of the fact that the cocoanut trees have disappeared. The only purpose for which such lands could be used is for this fishing. The principle of this Bill would have certainly been correct, if it refers to cases where there are cocoanut plantations and at the same time the lands are used for prawn fishing. But such a thing cannot take place. The moment the saltish water is let in, cocoanut plantations go away, so that no sensible cultivator of cocoanut plantation will apply this method to make some income. The Bill applies to such lands which are lying fallow and which are more or less fields not used for any cultivation.

**Mr. C. A. Kunjunni Raja** *(Advocate-General):* All fallow lands are not taxed as *nilams*. For information, if you will read section 4 of the Settlement Proclamation, you will find that lands which have been levelled, bunded and adapted for the cultivation of paddy are classed as *nilams* and lands which are used for the cultivation of crops other than paddy will be assessed as *parambas*. Where paddy is not cultivated, all the lands are assessed as *parambas*, so that even fallow lands will come under *parambas*. *Parambas* are again classified into gardens with taxable trees which are cocoanut palm, arecanut palm and jack trees and others with no such trees.

**Mr. M. K. Devassy** *(Adur):* That is exactly our point. The point is whether these lands where saltish water has free entrance could be utilised for any cultivation other than cocoanut cultivation. The only cultivation, in the case of lands where prawn fishing is now carried on, that could possibly be done is cocoanut cultivation, which, if saltish water is let in, will be spoilt. The point for consideration is whether these lands could be utilised for any other purpose than for cocoanut plantation. It is impossible. So we have only two alternatives. Either they may be used for cocoanut plantation or for fishing. The question of cocoanut plantation is impossible. So fishing is carried on there. Let me now ask, Sir, for the fishing, can you assess at double the rate? That is the position. You are already receiving more from these lands than from fields which are used for prawn fishing. How are you justified in this double taxation?

മിസ്റ്റർ കെ. അയ്യപ്പൻ: സല്പം സംശയമുണ്ടായിരുന്നതു് ഗവമ്മെണ്ടു അഡ്വൊക്കേറ്റു് തീർത്തുതന്നു. പറമ്പായി റിജിസ്തു് ചെയ്യുന്ന സ്ഥലം കൃഷി ഇല്ലെങ്കിലും റിജിസ്തു് ചെയ്യാമെന്നു് പറഞ്ഞു. തെങ്ങുകൃഷി വേണമെന്നില്ല; നെൽകൃഷി ഉണ്ടായിരിക്കയുമരുതു്. നെൽകൃഷി ഇല്ലാത്ത സ്ഥലങ്ങളിലും തെങ്ങുകൃഷി നടത്തുന്ന സ്ഥലങ്ങളുണ്ടു്. തെങ്ങുകൃഷിയുണ്ടായിരുന്നാൽ എങ്ങിനെ ടാക്സു് ചെയ്യുമോ അങ്ങിനെ ടാക്സു് ചെയ്യുകയും ചെയ്യും.



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**Mr. K. Achyuta Menon** *(Diwan Peishkar): Parambas* are classified as garden lands and *payattupattam parambas*. For garden lands a higher rate is levied and for *payattupattam parambas* a lower rate is levied.

**Mr. President:** I think there is some misunderstanding in the minds of some of the hon'ble members regarding this Bill. This is only an extension of the principle which has already been accepted by the Council. The original Bill was passed by the Cauncil some time back. The Council has accepted the principle of taxing prawn fishing. At that time, by an oversight it was only the wet lands that were included, because it was then taken for granted that this kind of fishing is possible only in wet lands. Now these wet lands are also used for paddy cultivation and for that also Government tax them over and above the ordinary taxation. When the principle that this license fee should be levied as an additional taxation, is conceded by the Council in one case, it must automatically follow that that license fee should be collected wherever the prawn fishing takes place, whether they be wet lands or dry lands. In other words, where the land is put to additional use, an additional taxation should be levied, whether it be *nilam* or *paramba*. The Hon'ble Member Mr. Devassy said that *parambas* are taxed at a higher rate as there are cocoanut trees there. If there are really cocoanut trees in a *paramba*, the problem of imposing an additional taxation does not arise, because such lands do not come in for prawn fishing at all. In the case of *parambas* which are other than *parambas* with cocoanut plantations, they pay only a small nominal tax. These are questions of fact. Now the point is whether these *parambas* are put to any use or not. If these lands are put to any additional use by being used for prawn fishing, then the same principle of levying a license fee as in the case of other wet lands should be adopted here. If really there are cases, where *parambas* without cocoanut trees are assessed for higher rate, then it is for the owner to move the Government in the matter and get a remission.

**Dr. A. R. Menon** *(Minister for Rural Development):* Can he do so? Will he get any remission?

**Mr. President:** Without trees how can we tax them as cocoanut plantations?

**Mr. E. Ikkanda Warriar** *(Cheruthuruthi):* Is it not a fact that the tax is levied on the trees planted and not on the land?

**Mr. President:** Yes, it is on the trees.

If originally a land has been classified as a cocoanut *paramba* and if in the meantime the cocoanut trees have disappeared, it is not necessary to wait till the next settlement to change the tenure.

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മിസ്റ്റർ സി. ആർ. ഇയ്യുണ്ണി: ഒരു സംശതി ചോദിക്കാനുണ്ട്. ഉദാ ഹരണമായി കടലോരത്തിൽ ഒരു പത്തു ഏക്കർ പറമ്പുണ്ട്. അതിൽ തെങ്ങിൻതൈകളുണ്ട്. കടലിന്റെ ആക്രമണംകൊണ്ട് ആ തെങ്ങിൻ തൈകൾ പോയി. അങ്ങിനെവന്നാൽ അതു് ഗവമ്മെണ്ടിനെ ബോദ്ധ്യപ്പെടുത്തികൊടുത്താൽ ആ പറമ്പിനു് എന്തു നികുതിയായിരിക്കും ഗവമ്മെണ്ടിൽനിന്നു് ഇളവുകിട്ടുക? അങ്ങിനെയുള്ള സ്ഥലങ്ങൾ കൊച്ചി രാജ്യത്തിലുണ്ട്.

**Mr. K. Achyuta Menon** *(Diwan Peishkar)*: If all the trees have disappeared there are two courses open to him. He can relinquish the land in which case there is no taxation at all. Another course is now that the settlement operations are over 30 years old, they can claim a reduction in taxation. There is no doubt in the matter.

**Mr. K. R. Viswambharan** *(Ezhuvas-Talappalli)*: Is there a single instance where the tax has been reduced?

**Mr. K. Achyuta Menon** *(Diwan Peishkar)*: There must have been instances, there would have been instances. The only thing is that I am not able to give you an off-hand reply.

**Mr. President**: Does any member make a responsible statement that a *paramba* which has not got cocoanut trees on it is being taxed as a cocoanut garden?

**Mr. M. K. Devassy** *(Adur)*: As a matter of fact we have received some representations from people whom this Bill is going to affect. The representation that I have received is to the effect that they are taxing cocoanut plantations irrespective of the number of trees standing on it. I shall be very much obliged if the Government will make a statement of facts with regard to this matter.

**Mr. K. Achyuta Menon** *(Diwan Peishkar)*: I think there are many cases which have been so taxed and in respect of which, after complaints, there have been refunds. I know that there are a number of cases.

**Mr. President**: Supposing this amending Bill is passed in the Council, would you be collecting a license fee for prawn fishing from a *paramba* which also may be paying tax as a cocoanut garden?

**Mr. K. Achyuta Menon** *(Diwan Peishkar)*: There are only two kinds of *parambas* on the foreshore. One is *puduvals* which are accretions which have been given to parties on auction. Some might not have planted trees in them, or a few cocoanut trees might have been planted. The other class is of fully planted *parambas* at the time of the settlement. Suppose there are 10 acres. We don't tax the land on the acreage basis. Hon'ble members are assuming that



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the whole land is taxed. That assumption is wrong. When we say that a *paramba* is taxed, only the trees that stand in it are taxed, and not the soil. It is the actual soil in which fishing operations are taking place that will be taxed.

**Mr. President:** Since important doubts have been raised, I think it better to refer the Bill to a Select Committee.

**Mr. K. Achyuta Menon** *(Diwan Peishkar):* Sir, I move that the Bill be referred to a Select Committee consisting of Messrs.

1. A. B. Salem,
2. M. K. Devassy,
3. V. K. Bhaskara Menon,
4. M. L. Joseph,
5. C. K. S. Moni,
6. Advocat-General and
7. The Mover.

*Motion put and carried*

**Mr. President:** The Advocate-General will be the Chairman. The Committee will report within one month.

## RESOLUTIONS—*(cont.)*

### 4. Abolition of Special Communal Electorates—*(cont.)*

**Mr. A. B. Salem** *(Mattancheri):* Sir, I listened to one of the most confusing arguments yesterday from the Hon'ble Member for Chalakkudi who has tabled this resolution. In the early part of the resolution he wants to abolish communal electorates altogether, in the middle part of the resolution he wants to perpetuate the communal electorate, and in the latter part he wants to confuse all the issues. That is how this resolution stands. It reads in the first part that special communal electorates should be abolished. In the second part he says that a candidate who secures more than half the votes of the community shall be declared elected and in the third part he wants the system of reservation of seats, in case the communal candidate does not go in.

Now, a more absurd proposition has never been tabled in any House. I am sorry I have to characterise it as such. You have to maintain the communal electoral rolls in tact which the first part of this proposition wants to abolish. You have to keep the communal electoral roll and the general electoral roll at the polling station and when the general polling takes place special arrangements have to be made to put the communal vote. Otherwise how will you work out the second part of the proposition to see whether a candidate has

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